

December 8, 2015

IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON

DIVISION II

In the Matter of the Estate of
ARTHUR D. PHELPS,

Deceased.

APRIL PHELPS FORD, in her capacity as
personal representative of the Estate of Arthur
D. Phelps,

Petitioner,

v.

DEPARTMENT OF REVENUE OF THE
STATE OF WASHINGTON,

Respondent.

No. 44917-0-II

UNPUBLISHED OPINION

BJORGEN, A.C.J. — The Department of Revenue appealed a judgment in favor of April Phelps Ford in her capacity as personal representative of the Estate of Arthur D. Phelps. Ford now concedes that the decision of the Washington State Supreme Court in *In re Estate of Hambleton*, 181 Wn.2d 802, 335 P.3d 398 (2014), *cert. denied*, 2015 WL 3534450 (2015), is controlling and resolves this appeal in favor of the Department.

We accept Ford's concession. The trial court's judgment is reversed and remanded to the trial court with instructions to enter judgment in favor of the Department.

A majority of the panel having determined that this opinion will not be printed in the Washington Appellate Reports, but will be filed for public record in accordance with RCW 2.06.040, it is so ordered.

Bjorge, A.C.J.

BORGE, A.C.J.

We concur:

Worswick J

WORSWICK, J.

Maxa, J.

MAXA, J.